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Florida Department of State
Division of Corporations
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To: Division of Corporations
Fax Number : (850) 205-0301

From: Account Name : EMPIRE CORPORATE KIT COMPANY
Account Number : 072450003255
Phone : (305) 634-3694
Fax Number : (305) 633-9696

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FLORIDA PROFIT CORPORATION OR P.A.

s and g medical equipment and supplies, inc.

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TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

S AND G MEDICAL EQUIPMENT AND SUPPLIES, INC.

The undersigned incorporator(s), for the purpose of forming a Profit Corporation under Chapter 607 of the Florida Statutes, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I

The name of this corporation shall be: S AND G MEDICAL EQUIPMENT AND SUPPLIES, INC.

ARTICLE II

This corporation shall commence existence upon the date of filing with the Division of Corporations, state of Florida, and shall have perpetual existence.

ARTICLE III

The principal place of business of this corporation: 233 NE 14TH AVENUE, HALLANDALE, FL 33190.

ARTICLE IV

The general nature of business of this corporation is to transact any and all lawful business.

ARTICLE V

The aggregate number of shares which this corporation shall have authority to issue are 100 shares common stock having an individual par value of \$1.00.

Unless otherwise stated in these articles, or in an amendment to these articles, there shall be only one (1) class of stock of this corporation

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ARTICLE VI

The name and street address of the initial Registered Agent of this corporation shall be: GUILLERMO A. PINELO, 233 NE 14TH AVENUE, HALLANDALE, FL 33190.

ARTICLE VII

The name and address of the officers and initial board of directors shall be:

PRES/TREAS

GUILLERMO A. PINELO

233 NE 14TH AVENUE
HALLANDALE, FL 33190

VICE-PRES

ROSA ZAPATA

233 NE 14TH AVENUE
HALLANDALE, FL 33190

SECRETARY

HECTOR F. PINELO

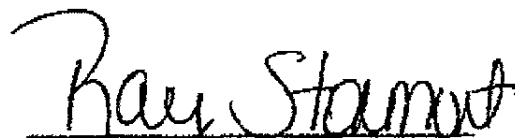
233 NE 14TH AVENUE
HALLANDALE, FL 33190

ARTICLE VIII

The name and address of the incorporator(s) to these Articles of Incorporation shall be:

EMPIRE CORPORATE KIT OF AMERICA, INC.
2444 NW 7TH PLACE
MIAMI, FL 33127

The undersigned has executed these Articles of Incorporation this 13TH day of FEBRUARY, 2004.



INCORPORATOR

Ray Stormont Signing for
Empire Corporate Kit of America, Inc.

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**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE**

S AND G MEDICAL EQUIPMENT AND SUPPLIES, INC.
(Name of Corporation)

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THE ARTICLES OF INCORPORATION, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

J. Priddy
REGISTERED AGENT

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